

**SIKKIM**  
  
**GOVERNMENT**   **GAZETTE**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 06<sup>th</sup> August, 2018**

**No. 406**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 29/2018 – State Tax**

**Date: 6<sup>th</sup> July, 2018**

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Sikkim Goods and Services Tax (Seventh Amendment) Rules, 2018.  
(2) They shall be deemed to have come into force with effect from the 12<sup>th</sup> day of June, 2018.
2. In the Sikkim Goods and Services Tax Rules, 2017, -
  - (i) in rule 125, for the words "Directorate General of Safeguards", the words "Directorate General of Anti-profiteering" shall be substituted;
  - (ii) in rule 129, for the words "Director General of Safeguards", wherever they occur, the words "Director General of Anti-profiteering" shall be substituted;
  - (iii) in rule 130, in sub-rule (2), for the words "Director General of Safeguards", at both places where they occur, the words "Director General of Anti-profiteering" shall be substituted;
  - (iv) in rule 131, for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted;
  - (v) in rule 132, in sub-rule (1), for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted;
  - (vi) in rule 133, for the words "Director General of Safeguards", wherever they occur, the words "Director General of Anti-profiteering" shall be substituted.

Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II